



FAIR WORK  
AUSTRALIA

18 February 2010

Mr Daniel Hill  
Secretary  
Health Services Union  
Western Australian Branch  
8 Coolgardie Terrace  
PERTH WA 6000

Dear Mr Hill

**Fair Work (Registered Organisations) Act 2009 – (RO Act)  
Financial report for year ended 30 June 2009 – FR2009/10097**

I acknowledge receipt of the financial report for the Western Australian Branch of the Health Services Union for the year ended 30 June 2009. The document was lodged with Fair Work Australia on 15 December 2009.

The financial report has been filed.

Although the financial report has been filed, there are several matters which will require attention in the preparation of future financial reports.

**1. Statement of Changes in Equity**

There was no Statement of Changes in Equity in the general purpose financial report. This is a financial document required under AASB 101(106) of the Australian Accounting Standards and s253(2)(iv) of the RO Act. This Statement must be provided in future.

**2. Balances for Certain Items of Expense Must Be Disclosed**

Item 11 of the General Manager's Reporting Guidelines require a registered organisation to disclose the balances for the following expense items:

- Expenses incurred as consideration for employers making payroll deductions of membership subscriptions;
- Where the rules of the organisation require one reporting unit to pay another reporting unit of the organisation a contribution to the administrative expenses;
- Fees and periodic subscriptions in respect of its affiliation to any political party, federation or group of organisations having an interest in industrial matters;
- Compulsory levies imposed on the reporting unit;
- Grants or donations;
- Employee benefits to holders of office;
- Employee benefits to employees;
- Fees or allowances in respect of attendances as representatives of the reporting unit at conferences or other meetings;
- Legal costs;
- Expenses incurred in connection with meeting of members or committees;
- Penalties imposed on the reporting unit under the Act or Regulations.

Not all of these expense items would have been incurred by your reporting unit. However, for those above-mentioned items which have been incurred they must be disclosed as a separate figure in the audited accounts. For example, a break up of the relevant expense figures may be provided as a note similar to that of Note 2 for the Revenue items in the financial report lodged. Please ensure this is done for future general purpose financial reports. A copy of the Reporting Guidelines has been attached for your information.

### **3. Recovery of wages activity**

The accounts did not provide information in relation to any recovery of wages activity. The financial reporting obligations regarding the recovery of wages activity is specified in items 16 to 23 and item 25(f) of the Reporting Guidelines.

Where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement by the auditor in his auditor's report or by the committee of management in the committee of management statement declaring there was no recovery of wages activity for the financial year would satisfy the reporting obligations imposed by the guidelines. This has been previously mentioned in our correspondence to you dated 28 January 2009. Please ensure this is done in future financial reports.

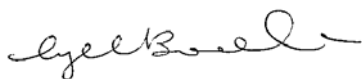
### **4. Legislative references for future financial reports**

Please note for future reference, the *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009* commenced on 1 July 2009. The Act was formerly Schedule 1 of the *Workplace Relations Act 1996* and the Regulations were formerly the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003*. The section numbering and generally the content of the legislation have remained the same with the exception of the Industrial Registrar and the Deputy Industrial Registrar having been replaced with the General Manager and the Delegate to the General Manager, respectively. Financial reports for future years should refer to the new legislation.

It is advisable that you provide a copy of this letter to your auditor, particularly for points 1 – 2 which are of an accounting nature, to be remedied in future.

If you have any queries regarding this letter I may be contacted on (03) 8661 7989 (Wednesdays to Fridays) or by email at [cynthia.lobooth@fwa.gov.au](mailto:cynthia.lobooth@fwa.gov.au)

Yours sincerely



Cynthia Lo-Booth  
Tribunal Services and Organisations

Enc.

**Designated Officer's Certificate**  
S268 of the Fair Work (Registered Organisations) Act 2009

I Daniel Patrick Hill being the Branch Secretary of the Health Services Union of Australia WA Branch certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- That the full report was provided to members on the 2<sup>nd</sup> November, 2009 and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 30<sup>th</sup> November 2009, in accordance with S266(3) of the Fair Work (Registered Organisations) Act 2009.

Signature:



Date:

10<sup>th</sup> December 2009



**HEALTH SERVICES UNION  
WESTERN AUSTRALIAN BRANCH**

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED  
30 JUNE 2009

HEALTH SERVICES UNION WA BRANCH A.B.N. 39 370 757 126

STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
Other revenues from ordinary activities	2	85,832	117,087
Other expenses from ordinary activities		<u>(85,313)</u>	<u>(108,954)</u>
Profit from ordinary activities before income tax expense	2	519	8,133
Income tax expense relating to ordinary activities	2	<u>-</u>	<u>-</u>
Net profit from ordinary activities after income tax expense attributable to members of the union	4	<u>519</u>	<u>8,133</u>
Total changes in equity of the Union		<u>519</u>	<u>8,133</u>

The accompanying notes form part of this financial report.

HEALTH SERVICES UNION WA BRANCH A.B.N. 39 370 757 126

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2009

	Note	2009 \$	2008 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	9,328	14,933
ATO Refunds		6,125	-
<b>TOTAL CURRENT ASSETS</b>		<u>15,453</u>	<u>14,933</u>
<b>NON CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>15,453</u>	<u>14,933</u>
<b>CURRENT LIABILITIES</b>			
<b>TOTAL CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NON CURRENT LIABILITIES</b>			
<b>TOTAL NON CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>15,453</u>	<u>14,933</u>
<b>EQUITY</b>			
Retained profits	4	<u>15,453</u>	<u>14,933</u>
<b>TOTAL EQUITY</b>		<u>15,453</u>	<u>14,933</u>

The accompanying notes form part of this financial report.

HEALTH SERVICES UNION WA BRANCH A.B.N. 39 370 757 126

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		4,216	2,317
Transfer from HSU of WA		81,576	114,724
Payments to suppliers and employees		(91,437)	(108,954)
Interest received		40	46
		<u>40</u>	<u>46</u>
Net cash provided by (used in) operating activities	5b	<u>(5,605)</u>	<u>8,133</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Net cash provided by (used in) investing activities		<u>          </u>	<u>          </u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net cash used in financing activities		<u>          </u>	<u>          </u>
Net increase in cash held		(5,605)	8,133
Cash at beginning of the financial year		<u>14,933</u>	<u>6,800</u>
Cash at end of the financial year	5a	<u>9,328</u>	<u>14,933</u>

The accompanying notes form part of this financial report.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

**Note 1 Statement of Significant Accounting Policies**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of Sections 253 and 254 of Schedule 1 of the Workplace Relations Act 1996.

The financial report covers HEALTH SERVICES UNION WA BRANCH as an individual entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**a. Cash**

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

**b. Revenue**

Revenue from membership contributions is recorded when received.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

**c. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

**Note 2 Revenue**

	2009	2008
	\$	\$
Operating activities		
— members subscriptions	4,216	2,317
— other revenue from operating activities	81,576	114,724
	<u>85,792</u>	<u>117,041</u>
Non-operating activities		
— interest received	40	46
	<u>40</u>	<u>46</u>
Total Revenue	<u>85,831</u>	<u>117,087</u>

**Note 3 Cash Assets**

Cash on hand	-	-
Cash at bank	9,328	14,933
Cash on deposit	-	-
	<u>9,328</u>	<u>14,933</u>

**Note 4 Retained Profits**

Retained profits at the beginning of the financial year	14,934	6,800
Net profit attributable to the union	519	8,133
Retained profits at the end of the financial year	<u>15,453</u>	<u>14,933</u>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

**Note 5 Cash Flow Information**

	2009	2008
	\$	\$
a. <b>Reconciliation of Cash</b>		
Cash at bank	9,328	14,933
	<u>9,328</u>	<u>14,933</u>
b. <b>Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax</b>		
Profit from ordinary activities after income tax	519	8,133
Changes in assets and liabilities:		
(Increase)/decrease in receivables	(6,125)	
Net cash provided by operating activities	<u>(5,605)</u>	<u>8,133</u>
c. The union has no credit stand-by or financing facilities in place.		
d. There were no non-cash financing or investing activities during the period.		

**Note 6 Information to be Provided to Members or Registrar**

In accordance with the requirements of the Workplace Realties Act 1996, the attention of members is drawn to the provisions of sections 272(1), 272(2) and 272(3), which reads as follows:

272(1) A member of a reporting unit or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the organisation to be made available to the person making the application; and

272(2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit; and

272(3) A reporting unit must comply with an application made under subsection (1).

**Note 7 Membership Contributions**

Membership contributions are currently banked into the operating account of the Health Services Union of Western Australia. This is consistent with the fact that members have dual membership of both Unions. Monies are then transferred as and when required to the Health Services Union of Australia WA Branch, to meet all relevant operating costs.

**Note 8 Union Details**

The principal place of business of the union is: 8 Coolgardie Terrace PERTH WA 6000

**HEALTH SERVICES UNION  
WA BRANCH**

**Committee of Management Statement**

On the 26 October 2009, the Committee of Management of the Health Services Union WA Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the HSU WA Branch for the financial year ended 30 June 2009:

The Committee of Management declares in relation to the GPFR that in its opinion:

- a) the financial statements and notes comply with the Australian Accounting Standards;
- b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the HSU WA Branch for the financial year to which they relate;
- d) there are reasonable grounds to believe that the HSU WA Branch will be able to pay its debts as and when they become due and payable;
- e) during the financial year to which the GPFR relates and since the end of the year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the HSU WA Branch have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the HSU WA Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the organisation consists of two or more reporting units and the financial records of the HSU WA Branch have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) no request of a member of the HSU WA Branch or a Registrar were made under Section 272 of the RAO Schedule.
  - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: Daniel Patrick Hill  
Title of Office held: Branch Secretary

Signature: 

Date: 02-11-09

**HEALTH SERVICES UNION  
WA BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2009**

This report is compiled to meet requirements under Section 254 of Schedule 1 of the Workplace Relations Act 1996.

**Principle Activities During the Financial Year**

The principle activities of the Union during the 2008/2009 Financial Year were as follows:

- representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected.
- representing all members at various workplaces regarding disputes with employers resulting in a fair outcome.
- negotiating Enterprise Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements.
- negotiating Industrial Agreements at a number of worksites resulting in the settlement of disputes or the resulting in flexibility working arrangements.
- providing members with professional indemnity insurance.
- providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

**Significant Changes in the Unions Financial Affairs During the Year**

The net assets of the Union increased by \$519 during the Financial Year.

**Member Resignation**

Subject to Rule 13 of the rules of the Union and sec 174 of Schedule 1 of the Workplace Relations Act 1996 a member has the right to resign from membership by giving written notice addressed and delivered to the Branch Secretary.

**Members who are Trustee of a Superannuation Entity**

There are currently no members who are trustee of a superannuation entity.

**Number of Members**

The number of persons that were members of the union at 30 June 2009 was 4,710.

**Number of Employees**

As at 30 June 2009, there are currently no persons who are employees of the Union.

**Members of the Committee of Management**

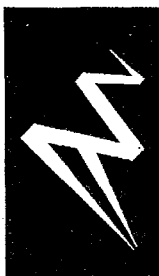
The following persons were members of the Committee of Management of the reporting unit during the 2008/2009 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/2008 to 30/06/2009
Christopher Panizza	Branch Assistant Secretary	01/07/2008 to 30/06/2009
Cheryl Hamill	Branch President	01/07/2008 to 30/06/2009
Anthony Farrall	Branch Vice President	01/07/2008 to 30/06/2009
David Shaw	Branch Trustee	01/07/2008 to 30/06/2009
Sue Lariat	Branch Junior Vice President	01/07/2008 to 30/06/2009
Roby O'Brien	Branch Trustee	01/07/2008 to 30/06/2009
Colin Boekeman	Branch Committee Member	01/07/2008 to 30/06/2009
Margaret Thwaites	Branch Committee Member	01/07/2008 to 30/06/2009
Allison Beagley	Branch Committee Member	01/07/2008 to 30/06/2009
John Shehade	Branch Committee Member	01/07/2008 to 30/06/2009
Beryl Fitzpatrick	Branch Committee Member	01/07/2008 to 30/06/2009
Kim Larsen	Branch Committee Member	01/07/2008 to 30/06/2009
Dean Clair	Branch Committee Member	01/07/2008 to 30/06/2009

Signed by Designated Officer:

Title of Office Held: *D Hill*  
*BRANCH SECRETARY*

Date: *02-11-09*



## Anderson Munro & Wyllie

CHARTERED ACCOUNTANTS

Unit 8 / 7 Hector Street, Osborne Park WA 6017

PO Box 1357, Osborne Park WA 6916

Phone: (08) 9445 9955 Fax: (08) 9445 9966

ABN 59 125 425 274

Website: [www.amwaudit.com.au](http://www.amwaudit.com.au)

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### INDEPENDENT AUDIT REPORT TO THE MEMBERS OF

#### HEALTH SERVICES UNION WA BRANCH

##### Scope

We have audited the financial report of the Health Services Union WA Branch for the year ended 30 June 2009 as set out in the previous pages. The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements, and the statement by members of the committee.

The WA Branch Committee is responsible for the preparation and true and fair presentation of the financial report in accordance with the applicable legislation. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

##### Audit Approach

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates.

These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial report is presented fairly in accordance with the Australian Accounting Standards, the requirements of Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996 and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with our understanding of the union's financial position and performance as represented by the results of its operations and its cash flows.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

##### Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

##### Audit Opinion

In our opinion, the financial report of Health Services Union WA Branch presents fairly in accordance with applicable Accounting Standards the requirements of Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996, the financial position of Health Services Union WA Branch as at 30 June 2009, and the results of its operations and its cash flows for the year then ended.

Dated the 2<sup>nd</sup> day of November 2009.

##### AMW (AUDIT) PTY LTD

*Anderson Munro & Wyllie*

**ANDERSON MUNRO & WYLIE**  
Chartered Accountants

*Christopher McLaughlin*

**CHRISTOPHER McLAUGHLIN**  
Director